

*ABSTRACT AMENDMENTS*

Replace the Abstract with:

~~Apparatus~~ An apparatus for reversing a sheet, such as a banknote, from a front face to a rear face, ~~and vice versa. A~~ In the reversing apparatus 1 is constructed on the basis of a path configuration wherein one a first end of a common path S communicates with an exit of a first conveyance path 6, ~~the other~~ a second end of common path S communicates with an exit of a second conveyance path 7, and the ~~one~~ first end of common path S communicates with a merging path 8. Since ~~this path arrangement is provided with~~ the merging path 8 is immediately after the common path S, no delay is caused in the timing of feeding a banknote R into the next processing step. ~~As a result, an improvement is made in,~~ improving reversing process performance. ~~Furthermore, A~~ first reversing roller 21 undergoes rotation rotates based on the on/ or off condition of a first electromagnetic clutch 23 and, ~~likewise, a~~ second reversing roller 22 also undergoes rotation rotates based on on/ or off condition of a second electromagnetic clutch 27. ~~Thus, the A~~ banknote R can be quickly and surely conveyed in the common path S.